

**CHAPTER 189****MOBILE HOME TAX RATE, PROPERTY TAX CREDIT AND RENT REIMBURSEMENT FOR ELDERLY AND DISABLED PERSONS***H.F. 241*

**AN ACT** relating to the mobile home reduced tax rate and property tax credit and rent reimbursement for elderly and disabled persons and making certain provisions retroactive.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 135D.22, subsection 2, unnumbered paragraph 1, Code 1983, is amended to read as follows:

If the owner of the mobile home was totally disabled, as defined in section 425.17, subsection 6 on or before December 31 of the base year, is a surviving spouse having attained the age of fifty-five years on or before December 31 of the base year or has attained the age of sixty-five years on or before December 31 of the base year and has an income when included with that of a spouse which is less than ~~four~~ five thousand dollars per year, no semiannual tax shall be imposed on the mobile home. If the income is ~~four~~ five thousand dollars or more but less than ~~ten~~ twelve thousand dollars, the semiannual tax shall be computed as follows:

If the Household Income is:	Semiannual Tax Per Square Foot
\$ <del>4,000</del> - <del>4,999.99</del>	1.5 <u>cents</u>
5,000 - 5,999.99	<del>4.0</del> <u>3.0 cents</u>
6,000 - 6,999.99	<del>6.0</del> <u>5.0</u>
7,000 - 7,999.99	<del>7.0</del> <u>6.0</u>
8,000 - 8,999.99	<del>7.5</del> <u>7.0</u>
9,000 - <del>9,999.99</del> <u>11,999.99</u>	<del>8.0</del> <u>7.5</u>

Sec. 2. Section 135D.22, subsections 4 and 5, Code 1983, are amended to read as follows:

4. For the sixth through ninth years after the year of manufacture the semiannual tax ~~shall be is~~ ninety percent of the tax computed according to subsection 1 or 2 of this section, whichever is applicable.

5. For all mobile homes ten or more years after the year of manufacture the semiannual tax ~~shall be is~~ eighty percent of the tax computed according to subsection 1 or 2 of this section, whichever is applicable.

Sec. 3. Section 425.23, subsection 1, Code 1983, is amended to read as follows:

1. The tentative credit or reimbursement shall be ~~the higher of the two amounts determined as follows:~~

a. ~~The amount shall be determined in accordance with the following schedule:~~

If the household income is:	Percent of property taxes due or rent constituting property taxes paid allowed as a credit or reimbursement:
\$ 0 - <del>3,999.99</del> .....	100%
4,000 0 - 4,999.99 .....	85 100%
5,000 - 5,999.99 .....	60 70
6,000 - 6,999.99 .....	40 50
7,000 - 7,999.99 .....	30 40
8,000 - 8,999.99 .....	25 30
9,000 - <del>9,999.99</del> 11,999.99 .....	20 25

b. If the claim is for property taxes due and the household income of the claimant is less than four thousand dollars, the alternative tentative credit shall be one hundred twenty-five dollars, but not to exceed the amount of property taxes due during the fiscal year next following the base year.

Sec. 4. Section 1 applies to claims filed on or after January 1, 1984.

Sec. 5. Section 3 is retroactive to January 1, 1983 for property tax credit claims filed on or after January 1, 1983 for taxes payable in the fiscal year beginning July 1, 1983 and ending June 30, 1984 and for any subsequent years. Section 3 is applicable to rent reimbursement claims filed on or after January 1, 1984 for rents paid in calendar year 1983.

Sec. 6. This Act, being deemed of immediate importance, takes effect from and after its publication in the Globe-Gazette, a newspaper published in Mason City, Iowa, and in the Quad City Times, a newspaper published in Davenport, Iowa.

Approved June 9, 1983

I hereby certify that the foregoing Act, House File 241 was published in the Quad City Times, Davenport, Iowa on June 20, 1983 and in the Globe-Gazette, Mason City, Iowa on June 16, 1983.

MARY JANE ODELL, *Secretary of State*

## CHAPTER 190

### UNEMPLOYMENT COMPENSATION RATES AND BENEFITS

*H.F. 637*

**AN ACT** relating to the computation of employer contribution rates and employee benefits under Iowa's unemployment law, to certain employer account charges, to certain benefit disqualification and reduction procedures, to certain administrative procedures, and to changes in Iowa's unemployment law to conform with federal law.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 96.3, subsection 3, Code 1983, is amended to read as follows:

3. **PARTIAL UNEMPLOYMENT.** An individual who is partially unemployed in any week as defined in section 96.19, subsection 9, paragraph "b", and who meets the conditions of